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APPLICATION NO.	FILING DATE	FIRST NAMED INVENTOR	ATTORNEY DOCKET NO.	CONFIRMATION NO.
09/558,920	04/26/2000	DAVID REGAN	AND1P576	1724
29838 7590 08/23/2007 OPPENHEIMER WOLFF & DONNELLY, LLP PLAZA VII, SUITE 3300 45 SOUTH SEVENTH STREET MINNEAPOLIS, MN 55402-1609			EXAMINER THEIN, MARIA TERESA T	
			ART UNIT 3627	PAPER NUMBER
			MAIL DATE 08/23/2007	DELIVERY MODE PAPER

**Please find below and/or attached an Office communication concerning this application or proceeding.**

The time period for reply, if any, is set in the attached communication.

## Office Action Summary

Application No.

09/558,920

Applicant(s)

REGAN, DAVID

Examiner

Marissa Thein

Art Unit

3627

-- The MAILING DATE of this communication appears on the cover sheet with the correspondence address --

### Period for Reply

A SHORTENED STATUTORY PERIOD FOR REPLY IS SET TO EXPIRE 3 MONTH(S) OR THIRTY (30) DAYS, WHICHEVER IS LONGER, FROM THE MAILING DATE OF THIS COMMUNICATION.

- Extensions of time may be available under the provisions of 37 CFR 1.136(a). In no event, however, may a reply be timely filed after SIX (6) MONTHS from the mailing date of this communication.
- If NO period for reply is specified above, the maximum statutory period will apply and will expire SIX (6) MONTHS from the mailing date of this communication.
- Failure to reply within the set or extended period for reply will, by statute, cause the application to become ABANDONED (35 U.S.C. § 133). Any reply received by the Office later than three months after the mailing date of this communication, even if timely filed, may reduce any earned patent term adjustment. See 37 CFR 1.704(b).

### Status

- 1) ☒ Responsive to communication(s) filed on 29 May 2007.
- 2a) ☒ This action is **FINAL**. 2b) ☐ This action is non-final.
- 3) ☐ Since this application is in condition for allowance except for formal matters, prosecution as to the merits is closed in accordance with the practice under *Ex parte Quayle*, 1935 C.D. 11, 453 O.G. 213.

### Disposition of Claims

- 4) ☒ Claim(s) 19-36 and 46-75 is/are pending in the application.
- 4a) Of the above claim(s) 46-75 is/are withdrawn from consideration.
- 5) ☐ Claim(s) \_\_\_\_\_ is/are allowed.
- 6) ☒ Claim(s) 19-36 is/are rejected.
- 7) ☐ Claim(s) \_\_\_\_\_ is/are objected to.
- 8) ☐ Claim(s) \_\_\_\_\_ are subject to restriction and/or election requirement.

### Application Papers

- 9) ☐ The specification is objected to by the Examiner.
- 10) ☐ The drawing(s) filed on \_\_\_\_\_ is/are: a) ☐ accepted or b) ☐ objected to by the Examiner.  
Applicant may not request that any objection to the drawing(s) be held in abeyance. See 37 CFR 1.85(a).  
Replacement drawing sheet(s) including the correction is required if the drawing(s) is objected to. See 37 CFR 1.121(d).
- 11) ☐ The oath or declaration is objected to by the Examiner. Note the attached Office Action or form PTO-152.

### Priority under 35 U.S.C. § 119

- 12) ☐ Acknowledgment is made of a claim for foreign priority under 35 U.S.C. § 119(a)-(d) or (f).
- a) ☐ All b) ☐ Some \* c) ☐ None of:
- ☐ Certified copies of the priority documents have been received.
  - ☐ Certified copies of the priority documents have been received in Application No. \_\_\_\_\_.
  - ☐ Copies of the certified copies of the priority documents have been received in this National Stage application from the International Bureau (PCT Rule 17.2(a)).

\* See the attached detailed Office action for a list of the certified copies not received.

### Attachment(s)

- 1) ☐ Notice of References Cited (PTO-892)
- 2) ☐ Notice of Draftsperson's Patent Drawing Review (PTO-948)
- 3) ☒ Information Disclosure Statement(s) (PTO/SB/08)  
Paper No(s)/Mail Date 3-26-07.
- 4) ☐ Interview Summary (PTO-413)  
Paper No(s)/Mail Date. \_\_\_\_\_.
- 5) ☐ Notice of Informal Patent Application
- 6) ☐ Other: \_\_\_\_\_.

## **DETAILED ACTION**

### ***Response to Amendment***

Applicant's "Amendment and Response" filed on May 29, 2007 has been considered.

Claims 19-36 and 46-75 remain pending in this application. Claims 46-75 are withdrawn. Claims 19-36 are rejected.

### ***Information Disclosure Statement***

The information disclosure statement (IDS) submitted on March 26, 2007 is being considered by the examiner.

### ***Claim Rejections - 35 USC § 103***

The following is a quotation of 35 U.S.C. 103(a) which forms the basis for all obviousness rejections set forth in this Office action:

(a) A patent may not be obtained though the invention is not identically disclosed or described as set forth in section 102 of this title, if the differences between the subject matter sought to be patented and the prior art are such that the subject matter as a whole would have been obvious at the time the invention was made to a person having ordinary skill in the art to which said subject matter pertains. Patentability shall not be negated by the manner in which the invention was made.

**Claims 19 and 28 are rejected under 35 U.S.C. 103(a) as being unpatentable over the article "WebTurboTax Brings The Full Power of TurboTax to the Web" (WebTurboTax) in view of the United States, Internal Revenue Bulletin Announcement 99-79 and in further view of the article "Internal Revenue Service Selects VeriSign to Secure Electronic Tax Filing".**

Regarding claims 19 and 28, the article WebTurbotax discloses a method and a computer program comprising: maintaining an electronically stored profile for a user in a customer database, wherein the profile identifies an expected tax form the user is

expected to file and wherein the customer database is in communication with a taxpayer server via a network (paragraphs 4-6; Smart Interview System includes Interview Navigator, customized to each user's unique tax return and builds a customized topic list as the taxpayer travel through the interview [paragraph 5]; Because no software installation is necessary, users can log on to WebTurboTax from anywhere, anytime, to prepare their taxes; Taxpayers simply create a secure user name and password, which allows them to access their return from any computer [paragraph 6]); prompting the user, on a client computer, for additional tax-related data, wherein the additional tax-related data is not included in the profile and wherein the additional tax-related data is required for completing the expected tax form (paragraphs 4-6); receiving on the taxpayer server the additional tax-related data from the user (paragraphs 4-6); electronically completing a selected tax form, wherein completing the selected tax form includes automatically filing out the selected form based on the profile and the additional tax-related data (paragraphs 4-6); filing the completed selected tax form with a government entity, wherein the completed selected tax form is electronically transmitted from the taxpayer server to the government entity across the network to be a filed tax form (paragraphs 8-9; electronic filing is available at no charge for all Federal returns....Taxpayers who file electronically receive proof from the IRS, and electronic data and stamp, that their return was received on time [paragraph 9]).

However, the article WebTurboTax does not explicitly disclose electronically storing a record of the filed tax form in a government database of the government entity, wherein the record represents an indication that the filed tax form has been submitted

and wherein the record includes information regarding the filed tax form and is distend fro the filed tax form; receiving from the user a request fro the record of the filed tax form to verify the filing to the completed selected tax form; authenticating an identity of the user utilizing the network to request the record; sending the record of the filed tax form to the user across the network; and digital certificate. WebTurboTax does disclose the preparing and filing of Federal and all state tax returns (paragraph 1).

WebTurboTax also discloses taxpayers who file electronically receive proof from the IRS, an electronic data and time stamp, that their return was received on time (paragraph 9). WebTurboTax discloses Internet security and uses the latest in SSL encryption technology to design a secure system to protect taxpayer's returns, and all personal information associated with them, during preparation and transmission (paragraph 8).

The United States, Internal Revenue Bulletin Announcement 99-79, on the other hand, teaches electronically storing a record of the filed tax from in a government database of the government entity, wherein the record represents an indication that the filed tax form has been submitted and wherein the record includes information regarding the filed tax form and is distend fro the filed tax form (page 231, Sec. 6. Electronic Submissions 04, Files submitted electronically will be assigned will be assigned a unique filename by the IRS system.... Record the filename); receiving from the user a request for the record of the filed tax form to verify the filing to the completed selected tax form (page 231, Sec. 7. Transmittal Requirements .01, The results of the electronic transmission will be available in the File Status area of the electronic system; page 232

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Sec. 8 electronic Filing Specifications .03 Filers can determine the acceptability of files submitted by checking the file status area of the system; page 230 Sec. 2 Advantage of filing Electronically); authenticating an identity of the user utilizing the network to request the record; and sending the record of the filed tax form to the user across the network (Sec. 4 Electronic Filing Approval Procedure, .01 and 02.; Sec. 12, Logon Procedures, 01.- .02 (b)); and sending the record of the filed tax form to the user across the network to the client (Sec. 12, Logon Procedures, 01.- .02).

Therefore, it would have been obvious to one of ordinary skill in the art at the time of the invention was made to modify the article WebTurboTax, to include electronically storing a record of the filed tax form in a government database of the government entity, wherein the record represents an indication that the filed tax form has been submitted and wherein the record includes information regarding the filed tax form and is distend fro the filed tax form; receiving from the user a request for the record of the filed tax form to verify the filing to the completed selected tax form; authenticating an identity of the user utilizing the network to request the record; and sending the record of the filed tax form to the user across the network; as taught by, the United States, Internal Revenue Bulletin Announcement 99-79, in order to provide acknowledgment of files received and notification to the acceptability of the data transmitted (the United States, Internal Revenue Bulletin Announcement 99-79, page 230 Sec. 2 Advantage of Filing Electronically).

Furthermore, the article "Internal Revenue Service Selects VeriSign to Secure Electronic Tax Filing" teaches the digital certificate (paragraph 3).

Therefore, it would have been obvious to one of ordinary skill in the art at the time of the invention was made to modify the article WebTurboTax, to include digital certificate, as taught by article "Internal Revenue Service Selects VeriSign to Secure Electronic Tax Filing", to provide stronger security for access control and confidentiality and authentication of internal and external communications (article "Internal Revenue Service Selects VeriSign to Secure Electronic Tax Filing", paragraph 3).

**Claims 20-24 and 29-33 are rejected under 35 U.S.C. 103(a) as being unpatentable over the article "WebTurboTax Brings The Full Power of TurboTax to the Web" (WebTurboTax) and the United States, Internal Revenue Bulletin Announcement 99-79 and the article "Internal Revenue Service Selects VeriSign to Secure Electronic Tax Filing" as applied to claims 1 and 28 above, and further in view of U.S. Patent No. 6,202,052 to Miller.**

Regarding claims 20-24 and 29-33, the combination of article "WebTurboTax Brings The Full Power of TurboTax to the Web" (WebTurboTax) and the United States, Internal Revenue Bulletin Announcement 99-79 and the article "Internal Revenue Service Selects VeriSign to Secure Electronic Tax Filing" substantially discloses the claimed invention, however, the combination does not explicitly disclose receiving a tax payment of the user by the government entity utilizing the network; storing a record of the tax payment in the database of the government entity; receiving from the user a request for the record of the tax payment utilizing the network; and sending the record of the tax payment to the user; and Internet. The combination does disclose the preparing and filing of Federal and all state tax returns (WebTurboTax paragraph 1).

The combination also discloses taxpayers who file electronically receive proof from the IRS, an electronic data and time stamp, that their return was received on time (WebTurboTax paragraph 9). The system provides Internet security and uses the latest in SSL encryption technology to design a secure system to protect taxpayer's returns, and all personal information associated with them, during preparation and transmission (WebTurboTax paragraph 8).

Miller, on the other hand, teaches receiving a tax payment of the user by the government entity utilizing the network [claims 20 and 29]; storing a record of the tax payment in the database of the government entity [claims 21 and 30]; receiving from the user a request for the record of the tax payment utilizing the network [claims 22 and 31]; and sending the record of the tax payment to the user [claims 23 and 32] (col. 7, lines 11-41; col. 7, line 61 – col. 8, line 7); and Internet [claims 24 and 33] (col. 6, line 5).

Therefore, it would have been obvious to one of ordinary skill in the art at the time of the invention was made to modify the combination, to include receiving a tax payment of the user by the government entity utilizing the network; storing a record of the tax payment in the database of the government entity; receiving from the user a request for the record of the tax payment utilizing the network; and sending the record of the tax payment to the user; and Internet, as taught by Miller, in order to reduce error in and the cost associated with filing tax returns (Miller, col. 3, lines 14-15).

**Claims 25-26 and 34-35 are rejected under 35 U.S.C. 103(a) as being unpatentable over the article "WebTurboTax Brings The Full Power of TurboTax**



**to the Web” (WebTurboTax) and the United States, Internal Revenue Bulletin Announcement 99-79 and the article “Internal Revenue Service Selects VeriSign to Secure Electronic Tax Filing” as applied to claims 1 and 28 above, and further in view of the United States, Internal Revenue Bulletin Rec. Proc. 98-51.**

Regarding claims 25-26 and 34-35, the combination of article “WebTurboTax Brings The Full Power of TurboTax to the Web” (WebTurboTax) and the United States, Internal Revenue Bulletin Announcement 99-79 and the article “Internal Revenue Service Selects VeriSign to Secure Electronic Tax Filing” substantially discloses the claimed invention, however, the combination does not explicitly disclose the step of formatting and the step of sending a notification to a mail server. The combination does disclose the preparing and filing of Federal and all state tax returns (WebTurboTax paragraph 1). The combination also discloses taxpayers who file electronically receive proof from the IRS, an electronic data and time stamp, that their return was received on time (WebTurboTax paragraph 9). The system provides Internet security and uses the latest in SSL encryption technology to design a secure system to protect taxpayer's returns, and all personal information associated with them, during preparation and transmission (WebTurboTax paragraph 8). Furthermore, the combination discloses digital certificates which serves as non-forgeable electronic identity badges for users to access government services and benefit information on-line and provide confidentiality and authentication of internal and external communication including e-mail, electronic form and a broad variety of other applications (the article “Internal Revenue Service Selects VeriSign to Secure Electronic Tax Filing”, paragraph 3).

The United States, Internal Revenue Bulletin Rec. Proc. 98-51, on the other hand, teaches receiving the step of formatting (page 24, Section 5. Responsibilities of An On-line Filer; .10 (5) ensures that its software contains...format that can be printed and used by a taxpayer) and the step of sending a notification to a mail server (page 21, Section 3. On-line Filing Participants- Definition, (e) a client base that has the ability to communicate using electronic mail).

Therefore, it would have been obvious to one of ordinary skill in the art at the time of the invention was made to modify the combination, to include the step of formatting and the step of sending a notification to a mail server, as taught by the United States, Internal Revenue Bulletin Rec. Proc. 98-51, in order to ensure that complete returns are accurately and efficiently filed (United States, Internal Revenue Bulletin Rec. Proc. 98-51, page 23, Section 5. 01) and communicated.

**Claims 27 and 36 are rejected under 35 U.S.C. 103(a) as being unpatentable over the article "WebTurboTax Brings The Full Power of TurboTax to the Web" (WebTurboTax) and the United States, Internal Revenue Bulletin Announcement 99-79 and the article "Internal Revenue Service Selects VeriSign to Secure Electronic Tax Filing" as applied to claims 1 and 28 above, and further in view of U.S. Patent No. 6,571,221 to Stewart et al.**

Regarding claims 27 and 36, the combination of article "WebTurboTax Brings The Full Power of TurboTax to the Web" (WebTurboTax) and the United States, Internal Revenue Bulletin Announcement 99-79 and the article "Internal Revenue Service Selects VeriSign to Secure Electronic Tax Filing" substantially discloses the claimed

invention, however, the combination does not explicitly disclose an identity of the user includes storing the digital certificate on a computer of the user. The combination discloses a system which provides Internet security and uses the latest in SSL encryption technology to design a secure system to protect taxpayer's returns, and all personal information associated with them, during preparation and transmission (WebTurboTax paragraph 8). Furthermore, the combination discloses digital certificates which serves as non-forgable electronic identity badges for users to access government services and benefit information on-line and provide confidentiality and authentication of internal and external communication including e-mail, electronic form and a broad variety of other applications (the article "Internal Revenue Service Selects VeriSign to Secure Electronic Tax Filing", paragraph 3).

Stewart, on the other hand, teaches an identity of the user includes storing the digital certificate on a computer of the user (col. 2, lines 57-61).

Therefore, it would have been obvious to one of ordinary skill in the art at the time of the invention was made to modify the combination, to include an identity of the user includes storing the digital certificate on a computer of the user, as taught by Stewart, in order to authenticate users and perform secure transactions (Stewart, col. 1, lines 19-20).

### ***Response to Arguments***

Applicant's arguments filed May 29, 2007 have been fully considered but they are not persuasive.

Applicant remark that WebTurboTax does not teach "maintaining an electronically stored profile for a user in a customer database, wherein the profile identifies an expected tax form the user is expected to file".

The Examiner does not agree. WebTurboTax discloses a Smart Interview System which offers a streamlined data entry and simplifies the tax preparation and filing process (paragraph 4); Internet security (paragraph 8) and SSL encryption (paragraph 8). The SSL encryption is a secure system to protect taxpayer returns and all personal information associated with them during preparation and transmission (paragraph 8). The WebTurboTax allows taxpayers to complete Federal and State income tax returns (forms) at anytime and anywhere, in a Web-browser format (paragraph 2). Taxpayers simply create a secure user name and password to allow them to access their return from any computer (paragraph 6). The Smart Interview offers a data entry of customer information which is saved in a server in order to prepare tax returns and file the tax returns. In addition, it allows the taxpayers the option of exiting the program at one point and then logging back in from anywhere to pick up where they left off (paragraph 6). In order for a taxpayer to pick up where they left off, the system requires that the information already entered by the taxpayer is saved and stored. Furthermore, the Smart Interview System includes an Interview Navigator customized to each user's unique tax return and builds a customized topic list.

Such WebTurboTax which includes Smart Interview System, that offers a streamlined data entry and simplifies the tax preparation and filing process, Internet

security and SSL encryption, wherein the SSL encryption is a secure system to protect taxpayer returns and all personal information associated with them during preparation and transmission; WebTurboTax allows taxpayers to complete Federal and State income tax returns (forms) at anytime and anywhere, in a Web-browser format; and Smart Interview offers a data entry of customer information which is saved in a server in order to prepare tax returns and file the tax returns and an Interview Navigator customized to each user's unique tax return and builds a customized topic list are considered "maintaining an electronically stored profile for a user in a customer database, wherein the profile identifies an expected tax form the user is expected to file".

Applicant remarks that "the IRS Bulletin 99-79 used in this combination does not qualify as prior art under 35 U.S.C. 102(b) because it is not more than one year before the filing date of the application".

The IRS Bulletin 99-79 is used as prior art under 35 U.S.C. 103 rejection which is based on 35 U.S.C. 102(a), 102(b), 102(e), etc. The IRS Bulletin qualifies as prior art under 35 U.S.C. 102(a) not 35 U.S.C. 102(b).

Applicant further remarks that "even if the IRS Bulletin did qualify as prior art, it would be ineffective in combination because it at least does not teach and the prior art does not suggest a modification so that the IRS Bulletin can include the missing teachings of the WebTurboTax".

The Examiner directs Applicant's attention to the discussion above.

Applicant remarks that "the article 'Internal Revenue Service Selects VeriSign to Secure Electronic Tax Filing' is not properly combined with the first two references in the rejection...The Office Action does not provide any suggestion, motivation or teaching as to why the article.... should be combined with the other two references to make obvious the independent claims".

In response to applicant's argument that there is no suggestion to combine the references, the examiner recognizes that obviousness can only be established by combining or modifying the teachings of the prior art to produce the claimed invention where there is some teaching, suggestion, or motivation to do so found either in the references themselves or in the knowledge generally available to one of ordinary skill in the art. See *In re Fine*, 837 F.2d 1071, 5 USPQ2d 1596 (Fed. Cir. 1988) and *In re Jones*, 958 F.2d 347, 21 USPQ2d 1941 (Fed. Cir. 1992). In this case, the motivation is found in the paragraph 3 of the article "Internal Revenue Service Selects VeriSign to Secure Electronic Tax Filing" as to provide stronger security for access control and confidentiality and authentication of internal and external communications.

Applicant remark that "if suggestion in the prior art existed to include this reference with the other two, the article...does not include the missing teachings of the WebTurboTax article".

The Examiner directs Applicant's attention to the discussion above.

Applicant remark that Miller, Bulletin 98-51, and Stewart do not show and the prior art does not suggest the missing features of maintaining an electronically stored

profile for a user in a customer database, wherein the profile identifies an expected tax form the user is expected to file".

The Examiner directs Applicant's attention to the discussion above. Furthermore, Miller was cited for teaching receiving a tax payment of the user by the government entity utilizing the network; storing a record of the tax payment in the database of the government entity; receiving from the user a request for the record of the tax payment utilizing the network; and sending the record of the tax payment to the user; and Internet. Bulletin 98-51 was cited for teaching the step of formatting and the step of sending a notification to a mail server. Stewart was cited for teaching an identity of the user includes storing the digital certificate on a computer of the user.

### ***Conclusion***

**THIS ACTION IS MADE FINAL.** Applicant is reminded of the extension of time policy as set forth in 37 CFR 1.136(a).

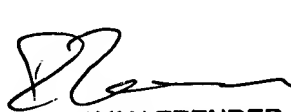
A shortened statutory period for reply to this final action is set to expire THREE MONTHS from the mailing date of this action. In the event a first reply is filed within TWO MONTHS of the mailing date of this final action and the advisory action is not mailed until after the end of the THREE-MONTH shortened statutory period, then the shortened statutory period will expire on the date the advisory action is mailed, and any extension fee pursuant to 37 CFR 1.136(a) will be calculated from the mailing date of the advisory action. In no event, however, will the statutory period for reply expire later than SIX MONTHS from the mailing date of this final action.

Any inquiry concerning this communication or earlier communications from the examiner should be directed to Marissa Thein whose telephone number is 571-272-6764. The examiner can normally be reached on M-F 8:00-5:00.

If attempts to reach the examiner by telephone are unsuccessful, the examiner's supervisor, Ryan Zeender can be reached on 571-272-6790. The fax phone number for the organization where this application or proceeding is assigned is 571-273-8300.

Information regarding the status of an application may be obtained from the Patent Application Information Retrieval (PAIR) system. Status information for published applications may be obtained from either Private PAIR or Public PAIR. Status information for unpublished applications is available through Private PAIR only. For more information about the PAIR system, see <http://pair-direct.uspto.gov>. Should you have questions on access to the Private PAIR system, contact the Electronic Business Center (EBC) at 866-217-9197 (toll-free). If you would like assistance from a USPTO Customer Service Representative or access to the automated information system, call 800-786-9199 (IN USA OR CANADA) or 571-272-1000.

Mtot  
August 20, 2007

 8/20/07  
F. RYAN ZEENDER  
SUPERVISORY PATENT EXAMINER